

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Joliet Park District**

Unit Code: **099/040/12**

County: **WILL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,934,986

Equalized Assessed Valuation:

\$2,050,298,718

Population:

140,000

Employees:

Full Time:

68

Part Time:

840

Salaries Paid:

\$6,919,107

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$213,030	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$2	\$75	\$44
Revenue Collected During FY 08:	\$13,220,458	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$12,477,324	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$94	\$193	\$146
Per Capita Expenditures:	\$89	\$178	\$143
Revenues over (under) Expenditures:	\$743,134	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	3.03%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$377,583	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$3	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,200,510	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,623,110	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,723,720	\$9,301,849	\$5,842,559
Per Capita Debt:	\$112	\$327	\$217
General Obligation Debt over EAV:	0.68%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,604,418	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$54	\$45	\$
Revenue Collected During FY 08:	\$690,983	\$719,520	\$
Expenditures During FY 08:	\$1,007,722	\$767,577	\$
Per Capita Revenue:	\$5	\$22	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	-\$316,739	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	717.90%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$7,234,460	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$52	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Justice Park District

Unit Code: 016/375/12

County: Cook

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$368,954

Equalized Assessed Valuation:

\$144,948,748

Population:

12,692

Employees:

Full Time:

4

Part Time:

15

Salaries Paid:

\$141,768

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$83,863	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$7	\$63	\$20
Revenue Collected During FY 08:	\$332,974	\$218,424	\$130,750
Expenditures During FY 08:	\$274,958	\$224,581	\$126,106
Per Capita Revenue:	\$26	\$79	\$41
Per Capita Expenditures:	\$22	\$75	\$39
Revenues over (under) Expenditures:	\$58,016	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	80.86%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$222,337	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$18	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$480,781	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$654,338	\$205,715	\$
Per Capita Debt:	\$52	\$46	\$
General Obligation Debt over EAV:	0.13%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$739,854	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	-\$58	\$4	\$
Revenue Collected During FY 08:	\$48,524	\$16,343	\$
Expenditures During FY 08:	\$18,502	\$18,824	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	\$30,022	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	-3977.69%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	-\$735,952	\$32,615	\$
Per Capita Ending Retained Earnings:	-\$58	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Kankakee Valley Park District

Unit Code: 046/010/12 **County:** KANKAKEE

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,000,000

Equalized Assessed Valuation: \$384,271,808

Population: 36,000

Employees:

Full Time: 14

Part Time: 178

Salaries Paid: \$1,013,681

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,138,192	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$32	\$75	\$44
Revenue Collected During FY 08:	\$1,974,815	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,705,801	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$55	\$193	\$146
Per Capita Expenditures:	\$47	\$178	\$143
Revenues over (under) Expenditures:	\$269,014	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	79.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,356,906	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,313,481	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$591,241	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,760,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$49	\$327	\$217
General Obligation Debt over EAV:	0.15%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$12,380,785	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$344	\$45	\$
Revenue Collected During FY 08:	\$769,159	\$719,520	\$
Expenditures During FY 08:	\$1,299,001	\$767,577	\$
Per Capita Revenue:	\$21	\$22	\$
Per Capita Expenditures:	\$36	\$23	\$
Operating Income (loss):	-\$529,842	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	917.05%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$11,912,434	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$331	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12**

County: **COOK**

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$524,610

Equalized Assessed Valuation:

\$361,536,274

Population:

2,399

Employees:

Full Time:

3

Part Time:

1

Salaries Paid:

\$261,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,620,738	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$676	\$63	\$20
Revenue Collected During FY 08:	\$620,233	\$218,424	\$130,750
Expenditures During FY 08:	\$565,196	\$224,581	\$126,106
Per Capita Revenue:	\$259	\$79	\$41
Per Capita Expenditures:	\$236	\$75	\$39
Revenues over (under) Expenditures:	\$55,037	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	296.49%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$1,675,775	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$699	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,265,099	\$45,322	\$
Total Unrestricted Net Assets:	\$386,082	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Kewanee Park District**

Unit Code: **037/030/12**

County: **HENRY**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$938,613

Equalized Assessed Valuation:

\$84,758,774

Population:

11,000

Employees:

Full Time:

7

Part Time:

79

Salaries Paid:

\$455,084

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$67,237	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$6	\$75	\$44
Revenue Collected During FY 08:	\$966,281	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,264,432	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$88	\$193	\$146
Per Capita Expenditures:	\$115	\$178	\$143
Revenues over (under) Expenditures:	-\$298,151	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	10.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$135,414	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$12	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$135,414	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,077,025	\$9,301,849	\$5,842,559
Per Capita Debt:	\$98	\$327	\$217
General Obligation Debt over EAV:	0.67%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kingsbury Park District**

Unit Code: **003/010/12**

County: **BOND**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,415,518

Equalized Assessed Valuation:

\$84,053,976

Population:

9,700

Employees:

Full Time:

3

Part Time:

70

Salaries Paid:

\$166,337

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$516,432	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$53	\$63	\$20
Revenue Collected During FY 08:	\$460,498	\$218,424	\$130,750
Expenditures During FY 08:	\$424,805	\$224,581	\$126,106
Per Capita Revenue:	\$47	\$79	\$41
Per Capita Expenditures:	\$44	\$75	\$39
Revenues over (under) Expenditures:	\$35,693	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	129.97%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$552,125	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$57	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$492,360	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kingston Park District**

Unit Code: **019/040/12**

County: **DEKALB**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$100,400

Equalized Assessed Valuation:

\$79,963,819

Population:

2,577

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,471	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$45,994	\$218,424	\$130,750
Expenditures During FY 08:	\$38,689	\$224,581	\$126,106
Per Capita Revenue:	\$18	\$79	\$41
Per Capita Expenditures:	\$15	\$75	\$39
Revenues over (under) Expenditures:	\$7,305	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	53.70%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$20,776	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$8	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kirkwood Park District**

Unit Code: **094/005/12**

County: **WARREN**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$43,675

Equalized Assessed Valuation:

\$9,391,510

Population:

1,000

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$11,509

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$23,100	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$23	\$63	\$20
Revenue Collected During FY 08:	\$16,963	\$218,424	\$130,750
Expenditures During FY 08:	\$30,426	\$224,581	\$126,106
Per Capita Revenue:	\$17	\$79	\$41
Per Capita Expenditures:	\$30	\$75	\$39
Revenues over (under) Expenditures:	-\$13,463	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	31.67%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$9,637	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$10	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$9,637	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: **016/390/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,240,058

Equalized Assessed Valuation:

\$612,525,585

Population:

16,539

Employees:

Full Time:

13

Part Time:

76

Salaries Paid:

\$769,571

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$672,611	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$41	\$75	\$44
Revenue Collected During FY 08:	\$2,472,868	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,153,313	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$150	\$193	\$146
Per Capita Expenditures:	\$130	\$178	\$143
Revenues over (under) Expenditures:	\$319,555	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	39.11%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$842,166	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$51	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,413,723	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,507,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$575	\$327	\$217
General Obligation Debt over EAV:	1.12%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: La Grange Park Park District

Unit Code: 016/170/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,301,050

Equalized Assessed Valuation: \$352,977,182

Population: 13,295

Employees:

Full Time: 5

Part Time: 77

Salaries Paid: \$476,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$945,878	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$71	\$75	\$44
Revenue Collected During FY 08:	\$1,150,931	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,089,165	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$87	\$193	\$146
Per Capita Expenditures:	\$82	\$178	\$143
Revenues over (under) Expenditures:	\$61,766	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	92.52%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,007,644	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$76	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$184,000	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,759,668	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,145,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$161	\$327	\$217
General Obligation Debt over EAV:	0.61%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12**

County: **HANCOCK**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$99,950

Equalized Assessed Valuation:

\$7,528,078

Population:

1,300

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$45,196

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$819,938	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$631	\$75	\$44
Revenue Collected During FY 08:	\$1,305,077	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$136,753	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$1,004	\$193	\$146
Per Capita Expenditures:	\$105	\$178	\$143
Revenues over (under) Expenditures:	\$1,168,324	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	1453.91%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,988,262	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$1,529	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$1,988,262	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,301,849	\$5,842,559
Per Capita Debt:	\$	\$327	\$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lafayette Park District

Unit Code: 087/010/12

County: STARK

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$78,500

Equalized Assessed Valuation:

\$7,899,849

Population:

600

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,159	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$15	\$63	\$20
Revenue Collected During FY 08:	\$19,110	\$218,424	\$130,750
Expenditures During FY 08:	\$23,386	\$224,581	\$126,106
Per Capita Revenue:	\$32	\$79	\$41
Per Capita Expenditures:	\$39	\$75	\$39
Revenues over (under) Expenditures:	-\$4,276	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.88%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$4,883	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$8	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$4,884	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lake Bluff Park District

Unit Code: 049/080/12

County: LAKE

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,016,800

Equalized Assessed Valuation:

\$712,875,854

Population:

18,000

Employees:

Full Time:

20

Part Time:

333

Salaries Paid:

\$2,198,548

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$551,989	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$31	\$75	\$44
Revenue Collected During FY 08:	\$3,179,838	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,993,651	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$177	\$193	\$146
Per Capita Expenditures:	\$166	\$178	\$143
Revenues over (under) Expenditures:	\$186,187	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	22.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$669,875	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$37	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,508	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,402,423	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,108,683	\$9,301,849	\$5,842,559
Per Capita Debt:	\$395	\$327	\$217
General Obligation Debt over EAV:	0.24%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$311,218	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$17	\$45	\$
Revenue Collected During FY 08:	\$1,590,173	\$719,520	\$
Expenditures During FY 08:	\$1,787,669	\$767,577	\$
Per Capita Revenue:	\$88	\$22	\$
Per Capita Expenditures:	\$99	\$23	\$
Operating Income (loss):	-\$197,496	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	3.96%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$70,736	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$4	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lamotte Park District**

Unit Code: **017/010/12**

County: **CRAWFORD**

Fiscal Year End:

5/26/2008

Accounting Method:

Cash

Appropriation or Budget:

\$51,789

Equalized Assessed Valuation:

\$17,578,718

Population:

1,400

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$10,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$9,515	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$7	\$63	\$20
Revenue Collected During FY 08:	\$68,967	\$218,424	\$130,750
Expenditures During FY 08:	\$65,162	\$224,581	\$126,106
Per Capita Revenue:	\$49	\$79	\$41
Per Capita Expenditures:	\$47	\$75	\$39
Revenues over (under) Expenditures:	\$3,805	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$13,320	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$10	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lan Oak Park District**

Unit Code: **016/400/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,281,260

Equalized Assessed Valuation:

\$469,966,295

Population:

27,093

Employees:

Full Time:

14

Part Time:

66

Salaries Paid:

\$615,102

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$617,891	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$23	\$75	\$44
Revenue Collected During FY 08:	\$1,209,192	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,211,956	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$45	\$193	\$146
Per Capita Expenditures:	\$45	\$178	\$143
Revenues over (under) Expenditures:	-\$2,764	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	29.96%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$363,146	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$13	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,740,219	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,369,351	\$9,301,849	\$5,842,559
Per Capita Debt:	\$124	\$327	\$217
General Obligation Debt over EAV:	0.69%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$110,951	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$4	\$45	\$
Revenue Collected During FY 08:	\$382,692	\$719,520	\$
Expenditures During FY 08:	\$404,724	\$767,577	\$
Per Capita Revenue:	\$14	\$22	\$
Per Capita Expenditures:	\$15	\$23	\$
Operating Income (loss):	-\$22,032	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	30.56%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$123,666	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$5	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lanterman Park District**

Unit Code: **051/010/12**

County: **LAWRENCE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$15,409

Equalized Assessed Valuation:

\$2,000,000

Population:

2,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$29,385	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$15	\$63	\$20
Revenue Collected During FY 08:	\$40,142	\$218,424	\$130,750
Expenditures During FY 08:	\$53,820	\$224,581	\$126,106
Per Capita Revenue:	\$20	\$79	\$41
Per Capita Expenditures:	\$27	\$75	\$39
Revenues over (under) Expenditures:	-\$13,678	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	29.18%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$15,707	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$8	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lawrence Park District**

Unit Code: **051/020/12**

County: **LAWRENCE**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$108,755

Equalized Assessed Valuation:

\$44,855,615

Population:

7,041

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$7,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$17,509	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$2	\$63	\$20
Revenue Collected During FY 08:	\$110,114	\$218,424	\$130,750
Expenditures During FY 08:	\$104,644	\$224,581	\$126,106
Per Capita Revenue:	\$16	\$79	\$41
Per Capita Expenditures:	\$15	\$75	\$39
Revenues over (under) Expenditures:	\$5,470	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	21.96%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$22,979	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$3	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$22,979	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Le Roy Park District

Unit Code: 064/010/12

County: MCLEAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$407,113

Equalized Assessed Valuation:

\$79,937,250

Population:

5,000

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$22,440

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$40,547	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$8	\$63	\$20
Revenue Collected During FY 08:	\$315,314	\$218,424	\$130,750
Expenditures During FY 08:	\$221,229	\$224,581	\$126,106
Per Capita Revenue:	\$63	\$79	\$41
Per Capita Expenditures:	\$44	\$75	\$39
Revenues over (under) Expenditures:	\$94,085	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	41.56%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$91,940	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$18	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$127,917	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lemont Park District

Unit Code: 016/405/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,164,203

Equalized Assessed Valuation:

\$870,441,611

Population:

15,475

Employees:

Full Time:

15

Part Time:

48

Salaries Paid:

\$1,142,410

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,002,549	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$129	\$75	\$44
Revenue Collected During FY 08:	\$2,755,683	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,517,364	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$178	\$193	\$146
Per Capita Expenditures:	\$163	\$178	\$143
Revenues over (under) Expenditures:	\$238,319	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	89.02%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,240,868	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$145	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$7,607,538	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$17,555,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$1,134	\$327	\$217
General Obligation Debt over EAV:	2.02%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lena Park District**

Unit Code: **089/020/12** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,030,300**

Equalized Assessed Valuation: **\$66,773,027**

Population: **5,311**

Employees:

Full Time:

Part Time: **118**

Salaries Paid: **\$134,623**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$72,052	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	-\$14	\$63	\$20
Revenue Collected During FY 08:	\$322,186	\$218,424	\$130,750
Expenditures During FY 08:	\$331,035	\$224,581	\$126,106
Per Capita Revenue:	\$61	\$79	\$41
Per Capita Expenditures:	\$62	\$75	\$39
Revenues over (under) Expenditures:	-\$8,849	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	-24.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	-\$80,901	\$132,774	\$64,807
Per Capita Ending Fund Balance:	-\$15	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	-\$80,562	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,040,612	\$205,715	\$
Per Capita Debt:	\$196	\$46	\$
General Obligation Debt over EAV:	1.47%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lexington Park District**

Unit Code: **064/020/12**

County: **MCLEAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$107,573

Equalized Assessed Valuation:

\$57,382,922

Population:

3,000

Employees:

Full Time:

Part Time:

23

Salaries Paid:

\$43,753

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$23,703	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$8	\$63	\$20
Revenue Collected During FY 08:	\$191,604	\$218,424	\$130,750
Expenditures During FY 08:	\$183,580	\$224,581	\$126,106
Per Capita Revenue:	\$64	\$79	\$41
Per Capita Expenditures:	\$61	\$75	\$39
Revenues over (under) Expenditures:	\$8,024	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	17.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$31,727	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$11	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$31,727	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Limestone Park District**

Unit Code: **046/020/12**

County: **KANKAKEE**

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$133,700

Equalized Assessed Valuation:

\$106,024,514

Population:

4,000

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$37,793

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$64,027	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$16	\$63	\$20
Revenue Collected During FY 08:	\$149,048	\$218,424	\$130,750
Expenditures During FY 08:	\$143,371	\$224,581	\$126,106
Per Capita Revenue:	\$37	\$79	\$41
Per Capita Expenditures:	\$36	\$75	\$39
Revenues over (under) Expenditures:	\$5,677	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	48.62%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$69,704	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$17	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	-\$455,681	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lincoln Park District**

Unit Code: **054/020/12**

County: **LOGAN**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,148,714

Equalized Assessed Valuation:

\$152,073,084

Population:

15,100

Employees:

Full Time:

7

Part Time:

15

Salaries Paid:

\$418,696

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$164,726	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$11	\$75	\$44
Revenue Collected During FY 08:	\$853,424	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$806,831	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$57	\$193	\$146
Per Capita Expenditures:	\$53	\$178	\$143
Revenues over (under) Expenditures:	\$46,593	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	27.43%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$221,353	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$15	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$52,695	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,103,496	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,595,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$106	\$327	\$217
General Obligation Debt over EAV:	1.05%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lindenhurst Park District**

Unit Code: **049/085/12**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,472,538

Equalized Assessed Valuation:

\$385,056,392

Population:

14,632

Employees:

Full Time:

7

Part Time:

7

Salaries Paid:

\$606,349

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$171,962	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$12	\$75	\$44
Revenue Collected During FY 08:	\$1,794,681	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,802,461	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$123	\$193	\$146
Per Capita Expenditures:	\$123	\$178	\$143
Revenues over (under) Expenditures:	-\$7,780	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	9.11%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$164,182	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$11	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,283,256	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,871,419	\$9,301,849	\$5,842,559
Per Capita Debt:	\$333	\$327	\$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lisle Park District**

Unit Code: **022/130/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,961,351

Equalized Assessed Valuation:

\$1,377,671,035

Population:

32,000

Employees:

Full Time:

35

Part Time:

90

Salaries Paid:

\$2,896,042

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,011,293	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$63	\$75	\$44
Revenue Collected During FY 08:	\$5,099,532	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,842,401	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$159	\$193	\$146
Per Capita Expenditures:	\$151	\$178	\$143
Revenues over (under) Expenditures:	\$257,131	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	43.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,082,422	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$65	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,374,598	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,828,510	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,277,613	\$9,301,849	\$5,842,559
Per Capita Debt:	\$352	\$327	\$217
General Obligation Debt over EAV:	0.66%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,896,233	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$91	\$45	\$
Revenue Collected During FY 08:	\$1,968,147	\$719,520	\$
Expenditures During FY 08:	\$2,220,980	\$767,577	\$
Per Capita Revenue:	\$62	\$22	\$
Per Capita Expenditures:	\$69	\$23	\$
Operating Income (loss):	-\$252,833	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	127.54%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$2,832,633	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$89	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12**

County: **MONTGOME**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$438,145

Equalized Assessed Valuation:

\$71,390,468

Population:

6,815

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$118,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$34,372	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$277,456	\$218,424	\$130,750
Expenditures During FY 08:	\$252,013	\$224,581	\$126,106
Per Capita Revenue:	\$41	\$79	\$41
Per Capita Expenditures:	\$37	\$75	\$39
Revenues over (under) Expenditures:	\$25,443	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	19.89%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$50,137	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$7	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$65,888	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$130,000	\$205,715	\$
Per Capita Debt:	\$19	\$46	\$
General Obligation Debt over EAV:	0.18%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lockport Park District

Unit Code: 099/050/12

County: WILL

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,193,265

Equalized Assessed Valuation:

\$1,841,578,360

Population:

70,000

Employees:

Full Time:

38

Part Time:

402

Salaries Paid:

\$3,530,237

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,202,710	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$31	\$75	\$44
Revenue Collected During FY 08:	\$6,944,266	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$6,404,981	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$99	\$193	\$146
Per Capita Expenditures:	\$91	\$178	\$143
Revenues over (under) Expenditures:	\$539,285	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	33.40%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,138,995	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$31	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,156,830	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$5,956,384	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,076,358	\$9,301,849	\$5,842,559
Per Capita Debt:	\$158	\$327	\$217
General Obligation Debt over EAV:	0.60%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,429,135	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$135	\$45	\$
Revenue Collected During FY 08:	\$3,419,408	\$719,520	\$
Expenditures During FY 08:	\$3,504,928	\$767,577	\$
Per Capita Revenue:	\$49	\$22	\$
Per Capita Expenditures:	\$50	\$23	\$
Operating Income (loss):	-\$85,520	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	265.02%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$9,288,789	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$133	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lombard Park District

Unit Code: 022/140/12

County: DUPAGE

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,845,991

Equalized Assessed Valuation:

\$1,481,225,330

Population:

43,894

Employees:

Full Time:

32

Part Time:

310

Salaries Paid:

\$2,348,105

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,060,570	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$24	\$75	\$44
Revenue Collected During FY 08:	\$5,366,930	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,986,224	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$122	\$193	\$146
Per Capita Expenditures:	\$114	\$178	\$143
Revenues over (under) Expenditures:	\$380,706	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	19.08%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$951,316	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$22	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,278,619	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$933,448	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,320,956	\$9,301,849	\$5,842,559
Per Capita Debt:	\$235	\$327	\$217
General Obligation Debt over EAV:	0.64%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$549,727	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$13	\$45	\$
Revenue Collected During FY 08:	\$463,143	\$719,520	\$
Expenditures During FY 08:	\$513,387	\$767,577	\$
Per Capita Revenue:	\$11	\$22	\$
Per Capita Expenditures:	\$12	\$23	\$
Operating Income (loss):	-\$50,244	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	100.94%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$518,233	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$12	\$45	\$